

# **EXHIBIT “A”**

**NUMBER 1**

# M U C H S H E L I S T

191 North Wacker Drive, Suite 1800  
Chicago, IL 60606.1615  
T 312.521.2000 F 312.521.2100  
FEIN 36-2757501

A440 Music Group, LLC  
c/o Norman B. Newman  
191 North Wacker Drive  
Suite 1800  
Chicago, IL 60606

Invoice Number: \*\*\*\*\*

Invoice Date: 08/01/2007

Matter Number: 0005000.0002  
05 - Retention of Professional

Billing Attorney: Norman B. Newman

## FEES THROUGH JULY 31, 2007

Date	Atty.	Description	Hours
07/06/05	NBN	Prepare motion, notice and order for trustee to employ attorney.	0.80
07/13/05	WSH	Attended hearing on Application to Employ Attorneys (1.2).	1.20
10/07/05	NBN	Review engagement letter from FGМК.	0.20
03/31/06	NBN	Two telephone calls with C. Matsakis and review sale agent proposal (.40); prepare application affidavit and order to employ sale agent (.40).	0.80
06/08/06	NBN	Telephone call with N. Kellerman regarding engagement letter (.20); prepare application, order and notice to employ accountant (.50).	0.70
06/12/06	NBN	Review revised engagement letter from FGМК, LLC (.20); review application to employ accountants (.40).	0.60
06/27/06	NBN	Letter to N. Kellerman regarding employment order and tax returns.	0.20
06/27/06	WSH	Attended hearing on Motion to Employ Accountant (1.6).	1.60
Total Hours			6.10
Total			2,521.00

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### QUESTIONS?

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**NUMBER 2**

# M U C H S H E L I S T

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FEIN 36-2757501

A440 Music Group, LLC  
c/o Norman B. Newman  
191 North Wacker Drive  
Suite 1800  
Chicago, IL 60606

Invoice Number: \*\*\*\*\*

Invoice Date: 08/01/2007

Matter Number: 0005000.0004  
05 - Disposition of Assets

Billing Attorney: Norman B. Newman

## FEES THROUGH JULY 31, 2007

Date	Atty.	Description	Hours
07/06/05	NBN	Discussion with S. Claire regarding contract rights (.20); Telephone conference with S. LeClair, D'ors principal regarding receivables and inventory issues (.30).	0.50
07/11/05	NBN	Telephone call with attorney for Ryko regarding understanding relationship.	0.20
07/12/05	NBN	Telephone call with and review letter from attorney R. Lieberman regarding possible interest in master recording.	0.30
07/15/05	NBN	Preliminary review of distribution agreement with Ryko.	0.50
07/25/05	NBN	Telephone call with C. Matsakis regarding possible interest in inventory (.20); preliminary review of recordings agreement (.40); letter to attorney for L.A. record producer regarding interest in master recordings (.20).	0.80
07/26/05	NBN	Meet with D. Liutikas regarding Artist Contracts, Ryko agreement and Trustee's rights and obligations.	0.50
07/27/05	NBN	Letter to L. Landew, attorney for Ryko regarding request for account information and resolving disputes.	0.30
08/01/05	NBN	Review letter from L. Landew regarding continued sales by Ryko.	0.20
08/08/05	NBN	Telephone call with C. Griffin regarding possible offer for Master CD's (.20); preliminary review of Ryko statement of account status (.40).	0.60
08/11/05	NBN	Telephone call with A. Levy regarding possible interest in Manson CD (.20); review Ryko Distribution consignment proceeds summaries (.30); and telephone call with M. Meesserhuth regarding possible settlement with Ryko (.30).	0.80

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05 - Disposition of Assets

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
08/12/05	NBN	Review latest consignment proceeds statement from Ryko showing activity through June, 2005 (.20); telephone call with Ryko's attorney regarding settlement (.20).	0.40
08/17/05	LDL	Begin reviewing A440 agreements to determine ownership of rights, assignability, restrictions on alienation, and similar matters	7.20
08/18/05	LDL	Continue reviewing A440 agreements and drafting notes to same; Prepare memo to N. Newman summarizing results of review	6.70
08/19/05	NBN	Review memo (.40) from and telephone call with D. Liutikas regarding recording agreements and distribution agreement and rights thereunder (.20).	0.60
08/19/05	LDL	Discuss Ryko agreement with N. Newman	0.50
08/23/05	NBN	Telephone call with and letter to M. Messersmith regarding possible settlement with Ryko (.40); work on stipulation to extend time to assume or reject contract with Ryko (.40).	0.80
08/24/05	NBN	Discussions with M. Messersmith and D. Liutikas regarding Ryko agreement and possible settlement.	0.30
08/25/05	NBN	Telephone call with representative of N. Coded regarding offer for Manson CD.	0.20
09/07/05	NBN	Review offer from Manson Music to acquire master CD's (.20); review latest statement from Ryko (.20).	0.40
09/16/05	NBN	Review offer from Manson Music to resolve claim (.20); review letter from and letter to N. Kellerman regarding accounting services (.20).	0.40
09/20/05	NBN	Telephone call with attorney for Mauson regarding offer for albums.	0.20
09/27/05	NBN	Telephone call with attorney for Ryko regarding possible settlement.	0.30
09/28/05	NBN	Review latest accounting from Ryko distribution.	0.30
09/30/05	NBN	Review latest offer from M. Manson's attorney.	0.20

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Matter Number: 0005000.0004  
05 - Disposition of Assets

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
10/07/05	NBN	Telephone call with representative of N. Coded regarding possible offer for master cd's (.20); telephone call with S. LeClair and C. Griffin regarding same (.30); review latest accounting from Ryko (.20); telephone call with attorney for M. Manson regarding offer (.20).	0.90
10/10/05	NBN	Telephone call with attorney for Artistry Music regarding status of liquidation of assets (.20); telephone call with attorney for Ryko regarding settlement proposal (.30); telephone call with C. Matsakis regarding possible sale of inventory (.20).	0.70
10/11/05	NBN	Telephone call with representative of N. Coded regarding interest in M. Manson master CD.	0.20
10/18/05	NBN	Telephone calls x 2 with M. Messersmith re: settlement with Ryko.	0.30
10/24/05	JEM	Telephone call with M. Messersmith regarding stipulation; review and correspondences regarding same.	0.60
10/27/05	NBN	Review stipulation to extend time to answer or reject Ryko contract (.20); review latest accounting from Ryko (.30).	0.50
11/01/05	NBN	Review letter from and letter to M. Messersmith regarding settlement and CD inventory held by Ryko (.40); telephone call with and letter to C. Matsakis regarding assistance with sale (.20); review September report (.30).	0.90
11/03/05	NBN	Telephone call with C. Matsakis regarding possible offer for CD inventory and master CD's.	0.20
11/07/05	NBN	Telephone call with C. Matsakis regarding sale of master cd's.	0.20
11/17/05	NBN	Telephone call with attorney for Everett Harp regarding interest in master CD.	0.20
11/18/05	NBN	Review proposed settlement agreement from Ryko (.50); discuss revisions with M. Messersmith (.40).	0.90

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05 - Disposition of Assets

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
11/21/05	NBN	Two telephone conferences with M. Messersmith re: sale information as to CD's involving artists I hold master CD's (.3); telephone conference with attorney for Everett Harp re: offer to purchase master CD and review contract with E. Harp.	0.80
11/22/05	NBN	Telephone call with S. LeClair and C. Griffin regarding sale of master cd's (.40); telephone call with D. Messersmith regarding Ryko settlement (.20); telephone call with D. Porter regarding settlement with E. Harp (.20).	0.80
11/23/05	NBN	Telephone conference with attorney for M. Manson regarding sale of CD inventory.	0.20
11/23/05	LDL	Review A440 agreements to determine alienability and continuing royalty obligations	8.20
11/28/05	LDL	Continue reviewing A440 agreement for royalty requirements and restrictions on alienability	2.00
11/30/05	LDL	Continue reviewing A440 agreement for royalty requirements and restrictions on alienability	2.50
12/06/05	NBN	Telephone call with M. Hickey regarding Manson offer.	0.20
12/07/05	NBN	Review offer for Master CD's from Artistry Music Group (.20); telephone call with attorney for E. Harp regarding offer to purchase album rights and CD's (.20).	0.40
12/08/05	NBN	Telephone call with S. LeClair regarding master CD's (.20); review letter from King Records regarding termination of license (.20); review latest accounting from Ryko (.20).	0.60
12/12/05	NBN	Telephone conference with B. Preskill regarding possible interests in master cd's and inventory (2); telephone conference with representatives of F. Catalano regarding claim to master cd (.2)	0.40
12/15/05	NBN	Telephone call with M. Messersmith regarding status of Ryko settlement.	0.20

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Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
12/16/05	NBN	Review letter from and letter to M. Messersmith regarding Ryko settlement and deletion notice for Mr. Baldwin (.20); telephone call with D. Porter regarding Harp offer (.20).	0.40
12/21/05	NBN	Telephone call with attorney for M. Manson regarding offer for master cd.	0.20
12/27/05	NBN	Review Ryko accounting for November, 2005.	0.20
12/29/05	NBN	Telephone call with B. Preskill regarding interest in contracts.	0.20
01/05/06	NBN	Telephone call with E. Israel regarding previous offer for master cd rights (.20); telephone call with M. Messersmith regarding finalizing Ryko settlement (.20); meet with D. Liutikas regarding contracts and my rights to sell (.50).	0.90
01/06/06	NBN	Review sale date from Ryko regarding remaining inventory (.20); letter to attorney for Artistry Music regarding offer for master cd's (.20).	0.40
01/12/06	NBN	Review latest draft of Ryko settlement agreement and discuss final revisions with M. Messersmith (.60); telephone call with D. Porter regarding E. Harp offers (.20).	0.80
01/13/06	NBN	Telephone call with Machan and review documents regarding previous sale of CD rights and remaining CD's (.40); telephone call with C. Matsakis regarding selling remaining inventory (.20).	0.60
01/18/06	NBN	Telephone call with M. Hickey regarding Mr. Manson transactions.	0.20
01/20/06	NBN	Review letters from M. Messersmith and Machan regarding discontinuation of sales.	0.30
02/02/06	NBN	Review accounting from Ryko regarding December, 2005 (.20); prepare motion to settle with Ryko (2.4).	2.60
02/03/06	NBN	Prepare motion to compromise controversy with Ryko (.60); letter to M. Messersmith regarding same (.20).	0.80

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05 - Disposition of Assets

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
02/06/06	NBN	Review suggested revisions to settlement agreement from Ryko's attorney (.30); telephone call with counsel regarding same (.20); telephone call with attorney from M. Manson regarding settlement (.20); telephone call with C. Matsakis regarding selling CD inventory (.20).	0.90
02/06/06	NBN	Telephone call with D. Porter regarding E. Harp offer (.20); prepare motion to compromise controversy with M. Manson (.80).	1.00
02/08/06	NBN	Telephone call with and review letter from attorney for E. Harp regarding revised offer (.40); discussion with J. Todhunter regarding Frank Catalano cd's and offer for same (.30).	0.70
02/13/06	NBN	Telephone call with and letter to J. Todhunter regarding offer from Frank Catalano.	0.30
02/16/06	NBN	Review offer and proposed documents from J. Todhunter, attorney for F. Catalano (.30); prepare motion, notice and order regarding sale to M. Manson (.60).	0.90
02/17/06	NBN	Review Recording Agreement (.30); review and revise documents regarding sale to Frank Catalano (.40); prepare motion, order and notice regarding sale of musical rights to Catalano (.60); two telephone calls with J. Todhunter regarding sale documents and proof of claim (.30).	1.60
02/17/06	NBN	Prepare motion, order and notice regarding sale of musical rights to Everette Harp (.60); review letter from D. Porter regarding same (.20).	0.80
02/20/06	NBN	Letter to J. Todhunter regarding revisions to Catalano settlement documents (.20); final revisions to motions and orders regarding sale of musical rights to Catalano and Harp (.50).	0.70
03/06/06	NBN	Telephone call with M. Messersmith regarding tomorrow's hearing on Ryko settlement (.20); review offer from J. Allen to purchase CD's (.20); telephone call with B. Straga regarding her master CD (.20).	0.70
03/07/06	NBN	To court for hearing on motion to settle with Ryko (.90); letter to J. Allen regarding offer to purchase CD's (.20).	1.10

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Invoice Number: \*\*\*\*\*

Invoice Date: 08/01/2007

Matter Number: 0005000.0004  
05 - Disposition of Assets

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
03/08/06	NBN	Review execution copy of Ryko settlement and information from M. Messersmith as to contact person (.20); telephone call with C. Matsakis regarding selling inventory as access to Aurora warehouse (.40).	0.60
03/08/06	NBN	Telephone call with attorneys for M. Manson and F. Catalano regarding 3/14 hearing on motion to sell musical rights and no objections received (.30); review final CD inventory (.20).	0.50
03/13/06	NBN	Telephone call with C. Matsakis regarding contacts with Ryko and selling CD inventory (.20); telephone call with J. Todhunter regarding Catalano sale documents (.20).	0.40
03/14/06	NBN	To court for hearing on motion to sell musical rights to F. Catalano, E. Harp and M. Manson (.90); meet with J. Todhunter regarding closing Catalano deal (.30); letters to M. Hickey and D. Porter regarding orders entered (.30).	1.50
03/14/06	NBN	Telephone call with D. Porter regarding selling CD inventory to E. Harp.	0.20
03/15/06	NBN	Telephone call with J. Allen regarding offer to purchase CD's (.20); telephone call with M. Hickey regarding finalizing M. Manson deal (.20).	0.60
03/20/06	NBN	Review letter from J. Todhunter re: request for F. Catalano's Master CD (.2); review offer to purchase CD's from Jackie Allen (.2).	0.40
03/21/06	NBN	Telephone conference with C. Matsakis regarding serving as Inventory Sale agent (.2); prepare motion to sell CD's to Jackie Allen (.4).	0.60
03/22/06	NBN	Finalize Motion to Sell CD's to J. Allen (.7); telephone conference with Ms. Allen regarding same (.2).	0.90
03/29/06	NBN	Review letter from and letter to Machan regarding interest in CD's (.20); review letter from and letter to M. Messersmith regarding inventory at Ryko (.20); telephone call with C. Matsakis regarding selling CD's (.20).	0.60
03/30/06	NBN	Telephone call with Machan regarding offer for CD's.	0.20

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Invoice Date: 08/01/2007

Matter Number: 0005000.0004  
05 - Disposition of Assets

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
04/04/06	NBN	Telephone call with M. Messersmith regarding employment of sale agent (.20); revise motion to employ C. Matsakis to sell cd's (.40).	0.60
04/10/06	NBN	Telephone call with L. Landew of Ryko and J. Allen regarding 4/12 hearing on motion to sell cd's and arrangement for pick-up.	0.30
04/12/06	NBN	Telephone call with and letter to C. Matsakis regarding employment as sale agent (.20); letter to J. Allen regarding sale order entered (.20); letter to L. Landew of Ryko regarding picking up CDs (.20).	0.60
04/12/06	WSH	Attended hearing on Motions to Sell CDs (1.0).	1.00
05/23/06	NBN	Review letter from and telephone call with C. Matsakis regarding outcome of CD sales.	0.30
07/12/06	WSH	Attended hearing on Motion to Pay Commission.	1.20
09/22/06	NBN	Letter to attorney for Ryko regarding reclamation statements.	0.20
11/16/06	NBN	Review letter from P. Seaman regarding progress of account receivable project.	0.20
Total Hours			72.30
Total			29,022.00

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**NUMBER 3**

# M U C H S H E L I S T

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191 North Wacker Drive  
Suite 1800  
Chicago, IL 60606

Invoice Number: \*\*\*\*\*

Invoice Date: 08/01/2007

Matter Number: 0005000.0006  
05 - Claims Administration/Analysis

Billing Attorney: Norman B. Newman

## FEES THROUGH JULY 31, 2007

Date	Atty.	Description	Hours
07/25/05	NBN	Further review of Ryko distributor agreement (.30); telephone call with L. Landew, attorney for Ryko regarding rights under agreement (.40).	0.70
08/02/05	NBN	Review claim submitted by Manson Music (.20); discussion with M. Manson regarding interest in Master CD (.20).	0.40
12/02/05	NBN	Review proof of claim filed by Ryko (.20); letter to M. Messersmith regarding settlement (.20).	0.40
Total Hours			1.50
Total			705.00

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**NUMBER 4**

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191 North Wacker Drive  
Suite 1800  
Chicago, IL 60606

Invoice Number: \*\*\*\*\*

Invoice Date: 08/01/2007

Matter Number: 0005000.0008  
05 - Tax Issues

Billing Attorney: Norman B. Newman

## FEES THROUGH JULY 31, 2007

Date	Atty.	Description	Hours
07/07/05	NBN	Review letter from S. LeClair and telephone conference with S. Clar regarding documents to be sent and issue with W-2's and salary claims (.3); Review information as to relationship with Ryko Distribution (.2)	0.50
07/31/06	NBN	Telephone call with N. Kellerman regarding 2005 business activity and guaranteed payments.	0.20
10/11/06	NBN	Telephone call with N. Kellerman regarding assumption for tax returns.	0.20
10/12/06	NBN	Review and transmit 2005 federal and IL Partnership returns (.20); prepare prompt determination letters to IRS and IDOR (.20).	0.40
12/07/06	NBN	Review correspondence from IRS regarding denial of request for prompt determination and regarding assessment for late filing (.20); letter to N. Kellerman regarding same (.20).	0.40
01/03/07	NBN	Letter to N. Kellerman regarding receipts and disbursements information for final tax returns.	0.20
01/11/07	NBN	Review IRS intent to levy and letters to N. Kellerman regarding same.	0.30
02/05/07	NBN	Review letter from IRS regarding penalty waived (.20); review letter from and letter to N. Kellerman regarding issues for final returns (.20).	0.40
02/16/07	NBN	Review correspondence from IRS regarding 940 and 941 returns and letter to N. Kellerman regarding same.	0.30
03/14/07	NBN	Telephone conference with N. Kellerman regarding finalizing payroll tax returns.	0.20
03/19/07	NBN	Review form 941 and 940 returns prepared by IRS on behalf of Debtor and letter to N. Kellerman regarding same.	0.30

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Invoice Date: 08/01/2007

Matter Number: 0005000.0008  
05 - Tax Issues

Billing Attorney: Norman B. Newman

Date	Atty.	Description	Hours
04/03/07	NBN	Review and transmit 2006 Federal and State Partnership returns and K-1's (.30); telephone call with N. Kellerman regarding payroll returns and payment of tax (.20).	0.50
04/04/07	NBN	Review and transmit 2005 FUTA tax returns.	0.20
Total Hours			4.10
Total			1,999.00

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Invoice Number: \*\*\*\*\*

Invoice Date: 08/01/2007

Matter Number: 0005000.0010  
05 - Fee Related Matters

Billing Attorney: Norman B. Newman

## FEES THROUGH JULY 31, 2007

Date	Atty.	Description	Hours
11/30/06	NBN	Review statement of services for FG MK fee application.	0.30
06/29/07	NBN	Review FG MK statement of services for fee application.	0.20
Total Hours			0.50
Total			245.00

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